

CITY OF HARRISONBURG, VIRGINIA

FINANCIAL STATEMENTS

For the Period July 1, 2015 to May 31, 2016

(Unaudited)

CITY OF HARRISONBURG, VIRGINIA

MONTHLY FINANCIAL STATEMENTS

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CITY OF HARRISONBURG, VIRGINIA
TRIAL BALANCE - ALL FUNDS AND ACCOUNT GROUPS
At May 31, 2016
(Unaudited)

	Governmental Funds						Proprietary Funds					
	Special Revenue					Capital Projects			Enterprise			
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Water	Water Capital Projects	Sewer
Assets												
Cash and investments	19,489,671.50	6,324,055.20	1,712,361.98	869,039.47	(8,927.10)	398,958.78	8,586,578.30	1,311,474.04	2,178,039.59	3,821,078.89	3,058,933.25	4,827,428.59
Petty cash	6,150.00	-	700.00	-	-	100.00	-	-	-	625.00	-	625.00
Cash with escrow agent	-	-	-	-	-	-	7,062,853.14	37,304,152.52	-	-	3,407,224.19	-
Cash with Anthem	-	-	-	-	-	-	-	-	-	-	-	-
Subtotal	19,495,821.50	6,324,055.20	1,713,061.98	869,039.47	(8,927.10)	399,058.78	15,649,431.44	38,615,626.56	2,178,039.59	3,821,703.89	6,466,157.44	4,828,053.59
Property taxes	8,581,154.66	-	-	-	-	-	-	-	-	-	-	-
Accounts receivables	19,486.59	-	-	-	-	5,642.16	-	-	-	449,526.14	-	657,590.98
Other receivables	34,950.02	-	-	-	-	-	-	-	-	7,539.01	-	14,127.83
Loan receivables	8,301,445.00	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-	200,000.00
Inventory	-	-	-	-	-	-	-	-	-	-	146,432.16	-
Capital assets (net)	-	-	-	-	-	-	-	-	-	47,970,310.61	-	21,868,060.51
Future debt requirements	-	-	-	-	-	-	-	-	-	14,498,448.97	-	367,454.27
ESTIMATED REVENUE	104,889,590.24	67,237,684.06	3,470,534.00	5,403,378.00	902,206.25	3,108,690.00	28,171,649.76	3,847,850.67	3,605,067.20	8,741,331.38	7,323,239.58	12,137,725.48
Realized revenue	(93,407,809.75)	(60,555,091.97)	(3,124,977.56)	(5,219,023.94)	(360,681.31)	(2,818,277.94)	(23,264,695.76)	(42,316,113.37)	(3,605,067.20)	(8,395,019.91)	(7,329,533.17)	(11,757,769.13)
Total Assets and Other Debits	47,914,638.26	13,006,647.29	2,058,618.42	1,053,393.53	532,597.84	695,113.00	20,556,385.44	147,363.86	2,178,039.59	67,093,840.09	6,606,296.01	28,315,243.53
Liabilities												
Other liabilities	1,180,235.36	499,736.90	-	-	-	-	-	-	-	42,536.20	-	-
Due to other funds	-	-	-	-	-	-	-	-	-	-	-	-
Utility deposits payable	-	-	-	-	-	-	-	-	-	347,917.51	-	-
Compensated absences	-	-	-	-	-	-	-	-	-	286,544.93	-	176,145.27
Postretirement healthcare benefits	-	-	-	-	-	-	-	-	-	221,104.00	-	191,309.00
Bonds payable	-	-	-	-	-	-	-	-	-	13,990,800.04	-	-
Other debt	-	-	-	-	-	-	-	-	-	-	-	-
Bond issue premium/discount	-	-	-	-	-	-	-	-	-	186,356.62	-	-
Bond deferred refunding charges	-	-	-	-	-	-	-	-	-	(786,573.98)	-	-
Reserve for uncollected receivables	16,530,631.25	-	-	-	-	5,642.16	-	-	-	457,065.15	-	671,718.81
APPROPRIATIONS	104,889,590.24	67,237,684.06	3,470,534.00	5,403,378.00	902,206.25	3,108,690.00	28,171,649.76	3,847,850.67	3,605,067.20	8,741,331.38	7,323,239.58	12,137,725.48
Expenditures	(95,380,093.05)	(59,993,773.16)	(3,042,362.73)	(4,443,682.36)	(314,654.68)	(2,711,162.07)	(7,635,156.20)	(3,700,486.81)	(1,427,027.61)	(7,846,839.49)	(716,943.57)	(10,734,191.19)
Encumbrances	(1,471,185.28)	-	-	(344,979.50)	(155,917.58)	(5,112.99)	(10,483,313.64)	-	(2,030,510.00)	(51,091.55)	(2,260,055.78)	(107,865.05)
Total Liabilities and Other Credits	25,749,178.52	7,743,647.80	428,171.27	614,716.14	431,633.99	398,057.10	10,053,179.92	147,363.86	147,529.59	15,589,150.81	4,346,240.23	2,334,842.32
Fund Equity												
Investment in capital assets	-	-	-	-	-	-	-	-	-	47,970,310.61	-	21,868,060.51
Fund balance:												
Nonspendable:												
Depreciation	-	-	-	-	-	-	-	-	-	-	-	-
Inventory	-	-	-	-	-	-	-	-	-	-	146,432.16	-
Bond related costs	-	-	-	-	-	-	-	-	-	600,217.36	-	-
Restricted for:												
Drug forfeiture	225,575.89	-	-	-	-	-	-	-	-	-	-	-
Police grants	-	-	-	-	-	-	-	-	-	-	-	-
Fire grants	28,102.00	-	-	-	-	-	-	-	-	-	-	-
Committed for:												
County Landfill	-	-	-	-	-	-	-	-	-	-	-	-
P&R (Golf Course)	63,401.75	-	-	-	-	-	-	-	-	-	-	-
Assigned for:												
Encumbrances	1,471,185.28	-	-	344,979.50	155,917.58	5,112.99	10,483,313.64	-	2,030,510.00	51,091.55	2,260,055.78	107,865.05
Unappropriated/Unassigned	20,377,194.82	5,262,999.49	1,630,447.15	93,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)	4,004,475.65
Total fund balance	22,165,459.74	5,262,999.49	1,630,447.15	438,677.39	100,963.85	297,055.90	10,503,205.52	-	2,030,510.00	3,534,378.67	2,260,055.78	4,112,340.70
Total Fund Equity	22,165,459.74	5,262,999.49	1,630,447.15	438,677.39	100,963.85	297,055.90	10,503,205.52	-	2,030,510.00	51,504,689.28	2,260,055.78	25,980,401.21
Total Liabilities and Fund Equity	47,914,638.26	13,006,647.29	2,058,618.42	1,053,393.53	532,597.84	695,113.00	20,556,385.44	147,363.86	2,178,039.59	67,093,840.09	6,606,296.01	28,315,243.53

Proprietary Funds													
Enterprise							Internal Service			Agency	Account Groups		Totals
Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater Capital Projects	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	General Fixed Assets	General Long-Term Debt	
1,330,236.43	705,796.82	-	4,895,307.22	1,527,666.15	134,865.86	874,769.26	166,613.50	(265,234.58)	1,680,418.08	111,231.84	-	-	64,141,903.97
-	100.00	-	-	-	-	-	-	-	-	-	-	-	8,300.00
-	-	-	-	-	-	-	-	-	-	-	-	-	47,774,229.85
-	-	-	-	-	-	-	-	-	557,297.27	-	-	-	557,297.27
1,330,236.43	705,896.82	-	4,895,307.22	1,527,666.15	134,865.86	874,769.26	166,613.50	(265,234.58)	2,237,715.35	111,231.84	-	-	112,481,731.09
-	-	-	-	-	-	-	-	-	-	-	-	-	8,581,154.66
-	5,331.08	-	329,648.67	-	-	565,887.52	7,232.38	-	-	-	-	-	2,040,345.52
-	-	-	-	-	-	-	-	-	-	-	-	-	56,616.86
-	-	-	-	-	111,980.74	-	-	-	-	-	-	-	8,413,425.74
-	-	-	-	-	-	-	-	-	-	-	-	-	200,000.00
-	-	-	-	-	-	-	67,452.51	1,215,360.68	-	-	-	-	1,429,245.35
-	13,775,954.02	-	4,071,832.84	-	-	329,485.00	6,359,722.66	572,904.26	-	-	304,884,327.38	-	399,832,597.28
-	268,955.86	-	18,840,758.47	-	-	-	182,627.90	22,845.58	-	-	-	179,709,308.73	213,890,399.78
1,396,598.51	8,705,118.00	126,639.82	9,009,172.77	2,837,655.49	50,000.00	1,788,100.00	1,269,756.00	162,894.00	-	-	-	-	274,990,881.21
(1,396,598.51)	(5,172,069.09)	(126,639.82)	(8,850,746.44)	(2,837,655.49)	(47,282.27)	(1,780,445.41)	(1,145,119.72)	(149,319.50)	(15,611,715.31)	(143,973.26)	-	-	(299,918,427.83)
1,330,236.43	18,289,186.69	-	28,295,973.53	1,527,666.15	249,564.33	1,777,796.37	6,908,285.23	1,559,450.44	(13,373,999.96)	(32,741.42)	304,884,327.38	179,709,308.73	721,997,969.66
-	-	-	-	-	-	-	-	-	-	-	-	-	1,722,508.46
-	-	-	-	-	-	-	-	200,000.00	-	-	-	-	200,000.00
-	-	-	-	-	-	-	-	-	-	-	-	-	347,917.51
-	152,514.86	-	265,400.87	-	-	-	87,124.90	10,751.58	-	-	-	4,716,247.23	5,694,729.64
-	116,441.00	-	359,558.00	-	-	-	95,503.00	12,094.00	-	-	-	6,664,158.00	7,660,167.00
-	-	-	13,918,935.60	-	-	-	-	-	-	-	-	166,296,064.40	194,205,800.04
-	-	-	4,296,864.00	-	-	-	-	-	-	-	-	2,032,839.10	6,329,703.10
-	-	-	740,686.01	-	-	-	-	-	-	-	-	-	927,042.63
-	-	-	(1,193,787.43)	-	-	-	-	-	-	-	-	-	(1,980,361.41)
-	5,331.08	-	329,648.67	-	111,980.74	565,887.52	7,232.38	-	-	-	-	-	18,685,137.76
1,396,598.51	8,705,118.00	126,639.82	9,009,172.77	2,837,655.49	50,000.00	1,788,100.00	1,269,756.00	162,894.00	-	-	-	-	274,990,881.21
(66,362.08)	(4,633,906.71)	(126,639.82)	(8,151,207.13)	(1,309,989.34)	(66.65)	(905,676.15)	(1,181,975.08)	(122,147.24)	(14,757,122.86)	(125,250.00)	-	-	(229,417,977.08)
(24,500.00)	(3,160,896.00)	-	(324,511.82)	(1,324,308.55)	-	(266,699.75)	(25,191.00)	(6,710.00)	-	-	-	-	(22,061,165.89)
1,305,736.43	1,184,602.23	-	19,250,759.54	203,357.60	161,914.09	1,181,611.62	252,450.20	256,882.34	(14,757,122.86)	(125,250.00)	-	179,709,308.73	257,304,382.97
-	13,775,954.02	-	4,071,832.84	-	-	329,485.00	6,359,722.66	572,904.26	-	-	304,884,327.38	-	399,832,597.28
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	(59,675.86)	1,269,780.98	-	-	-	-	1,356,537.28
-	-	-	453,101.42	-	-	-	-	-	-	-	-	-	1,053,318.78
-	-	-	-	-	-	-	-	-	-	-	-	-	225,575.89
-	-	-	-	-	-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-	-	-	28,102.00
-	-	-	2,697,965.00	-	-	-	-	-	-	-	-	-	2,697,965.00
-	-	-	-	-	-	-	-	-	-	-	-	-	63,401.75
24,500.00	3,160,896.00	-	324,511.82	1,324,308.55	-	266,699.75	25,191.00	6,710.00	-	-	-	-	22,061,165.89
-	167,734.44	-	1,497,802.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	-	-	37,374,922.82
24,500.00	3,328,630.44	-	4,973,381.15	1,324,308.55	87,650.24	266,699.75	296,112.37	729,663.84	1,383,122.90	92,508.58	-	-	64,860,989.41
24,500.00	17,104,584.46	-	9,045,213.99	1,324,308.55	87,650.24	596,184.75	6,655,835.03	1,302,568.10	1,383,122.90	92,508.58	304,884,327.38	-	464,693,586.69
1,330,236.43	18,289,186.69	-	28,295,973.53	1,527,666.15	249,564.33	1,777,796.37	6,908,285.23	1,559,450.44	(13,373,999.96)	(32,741.42)	304,884,327.38	179,709,308.73	721,997,969.66

CITY OF HARRISONBURG, VIRGINIA
CASH RECEIPTS AND DISBURSEMENTS - ALL FUND TYPES (1)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

	Governmental Funds								
	General	Special Revenue					Capital Projects		
		School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects
Receipts:									
General property taxes	32,664,817.49	-	-	-	-	-	-	-	-
Other local taxes	36,950,244.10	-	-	-	-	-	-	-	-
Permits, privilege fees and regulatory fees	409,819.96	-	-	-	-	-	-	-	-
Fines and forfeitures	512,604.74	-	-	-	-	-	-	-	-
Use of money and property	205,954.07	-	-	130,761.85	-	221.03	9,346.47	-	-
Charges for services	1,254,297.70	1,758,937.97	566,196.14	-	-	2,781,474.08	-	-	-
Miscellaneous	4,898,308.04	-	-	1,880,283.73	-	-	-	-	548,372.00
Recovered costs	876,307.04	-	-	214,954.80	-	9,685.83	364,500.00	-	-
State revenue	9,363,296.64	28,671,530.37	80,975.73	515,234.54	-	-	705,033.51	-	-
Federal revenue	103,331.08	2,331,341.37	2,477,805.69	197,584.02	360,681.31	-	263,368.13	-	-
Nonrevenue receipts	(7,220.36)	-	-	-	-	-	-	-	-
Debt proceeds	-	-	-	-	-	-	7,732,153.90	40,568,262.70	-
Inventory issues	-	-	-	-	-	-	-	-	-
Other (net)	31,689.85	3,682.72	-	-	-	-	-	-	-
Total receipts	87,263,450.35	32,765,492.43	3,124,977.56	2,938,818.94	360,681.31	2,791,380.94	9,074,402.01	40,568,262.70	548,372.00
Disbursements:									
Personal services	18,645,226.93	-	-	1,653,160.30	58,675.62	1,189,952.74	-	-	-
Fringe benefits	6,764,890.44	-	-	523,445.99	18,732.12	483,761.98	-	-	-
Purchased services	5,572,066.48	-	-	976,917.07	1,649.81	39,867.77	-	-	-
Internal services	1,099,319.00	-	-	16,740.33	-	582,196.00	-	-	-
Other charges	4,793,992.14	-	-	367,185.16	234,181.13	92,583.56	-	-	-
Materials and supplies	1,450,266.31	-	-	347,444.12	29.96	11,328.87	-	-	-
Joint operations	10,556,639.48	-	-	-	-	9,838.65	-	-	-
Capital outlay	1,620,874.97	-	-	158,789.39	1,386.04	301,632.50	-	-	-
Debt service	13,238,535.05	-	-	-	-	-	-	-	-
Payment-in-lieu of taxes	-	-	-	-	-	-	-	-	-
Education	-	59,993,773.16	3,042,362.73	-	-	-	-	-	-
Inventory acquisitions	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	7,635,156.20	3,700,486.81	1,427,027.61
Total disbursements	63,741,810.80	59,993,773.16	3,042,362.73	4,043,682.36	314,654.68	2,711,162.07	7,635,156.20	3,700,486.81	1,427,027.61
Interfund transfers:									
Transfers from other funds	2,213,513.50	27,404,244.08	-	1,880,205.00	-	-	367,335.00	1,200,000.00	948,372.00
Transfers to other funds	(31,638,282.25)	(520,613.50)	-	(400,000.00)	-	-	-	-	-
Net transfers	(29,424,768.75)	26,883,630.58	-	1,480,205.00	-	-	367,335.00	1,200,000.00	948,372.00
Net increase (decrease) in cash	(5,903,129.20)	(344,650.15)	82,614.83	375,341.58	46,026.63	80,218.87	1,806,580.81	38,067,775.89	69,716.39
Balance July 1, 2015	25,398,950.70	6,668,705.35	1,630,447.15	493,697.89	(54,953.73)	318,839.91	13,842,850.63	547,850.67	2,108,323.20
Balance May 31, 2016	19,495,821.50	6,324,055.20	1,713,061.98	869,039.47	(8,927.10)	399,058.78	15,649,431.44	38,615,626.56	2,178,039.59

Note:

(1) Enterprise capital projects funds are combined with their respective operating funds for purposes of this statement.

Proprietary Funds										
Enterprise						Internal Service			Agency	Totals
Water	Sewer	Public Transportation	Sanitation	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	
-	-	-	-	-	-	-	-	-	-	32,664,817.49
-	-	-	-	-	-	-	-	-	-	36,950,244.10
182,900.00	271,500.00	-	-	-	-	4,621.00	-	-	-	868,840.96
-	-	-	-	-	-	-	-	-	-	512,604.74
70,086.86	11,900.35	74,322.07	8,461.60	5,297.48	-	462.92	-	3,015.25	223.26	520,053.21
6,235,952.33	9,441,626.29	1,787,053.84	3,854,381.67	-	1,780,445.41	1,117,254.81	-	15,608,700.06	143,750.00	46,330,070.30
4,072.10	1,660.00	39,398.16	31,915.39	29,984.79	-	-	-	-	-	7,433,994.21
56,921.83	30,724.51	63,980.84	1,421,441.68	-	-	20,575.27	-	-	-	3,059,091.80
-	-	1,154,951.00	-	-	-	-	-	-	-	40,491,021.79
-	-	1,660,036.00	-	-	-	-	-	-	-	7,394,147.60
-	-	257.51	-	-	-	2,205.72	-	-	-	(4,757.13)
3,532,000.00	-	-	-	-	-	-	-	-	-	51,832,416.60
-	-	-	-	-	-	1,892,998.40	596,835.20	-	-	2,489,833.60
501.37	-	33,191.04	-	-	-	-	-	-	-	69,064.98
10,082,434.49	9,757,411.15	4,813,190.46	5,316,200.34	35,282.27	1,780,445.41	3,038,118.12	596,835.20	15,611,715.31	143,973.26	230,611,444.25
1,524,100.09	1,002,708.55	2,000,248.65	1,156,038.75	-	41,845.61	634,184.71	68,141.15	-	-	27,974,283.10
538,606.48	397,168.96	526,368.76	423,198.80	-	13,625.23	238,473.18	23,279.21	-	-	9,951,551.15
171,122.61	3,181,890.71	119,416.19	874,155.77	66.65	113,638.29	151,303.52	13,404.89	-	-	11,215,499.76
11,503.74	142,864.94	1,034,906.21	139,584.76	-	3,361.40	19,034.20	1,956.26	-	-	3,051,466.84
459,417.47	124,024.41	241,771.78	581,656.19	-	5,456.38	100,222.45	13,717.92	14,757,122.86	125,250.00	21,896,581.45
247,904.23	120,006.74	30,537.82	18,652.79	-	4,665.99	36,572.02	1,647.81	-	-	2,269,056.66
-	2,570,380.64	-	-	-	-	-	-	-	-	13,136,858.77
136,950.64	335,582.24	482,052.30	54,354.30	-	220,281.25	2,185.00	-	-	-	3,314,088.63
779,794.73	-	-	2,644,715.44	-	-	-	-	-	-	16,663,045.22
460,993.50	285,125.50	-	-	-	-	-	-	-	-	746,119.00
-	-	-	-	-	-	-	-	-	-	63,036,135.89
-	-	-	-	-	-	2,020,126.77	542,414.90	-	-	2,562,541.67
716,943.57	66,362.08	126,639.82	1,309,989.34	-	91,261.10	-	-	-	-	15,073,866.53
5,047,337.06	8,226,114.77	4,561,941.53	7,202,346.14	66.65	494,135.25	3,202,101.85	664,562.14	14,757,122.86	125,250.00	190,891,094.67
815,000.00	425,000.00	229,166.67	2,075,517.00	-	502,802.00	-	149,319.50	-	-	38,210,474.75
(1,789,864.00)	(1,283,396.00)	-	(2,075,517.00)	-	(502,802.00)	-	-	-	-	(38,210,474.75)
(974,864.00)	(858,396.00)	229,166.67	-	-	-	-	149,319.50	-	-	-
4,060,233.43	672,900.38	480,415.60	(1,886,145.80)	35,215.62	1,286,310.16	(163,983.73)	81,592.56	854,592.45	18,723.26	39,720,349.58
6,227,627.90	5,485,389.64	225,481.22	8,309,119.17	99,650.24	-	330,597.23	(346,827.14)	1,383,122.90	92,508.58	72,761,381.51
10,287,861.33	6,158,290.02	705,896.82	6,422,973.37	134,865.86	1,286,310.16	166,613.50	(265,234.58)	2,237,715.35	111,231.84	112,481,731.09

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CITY OF HARRISONBURG, VIRGINIA
CITY TREASURER'S CASH REPORT - RECONCILIATION
At May 31, 2016
(Unaudited)

Exhibit C

Cash in the Treasurer's Office		2,085,079.36
Treasurer's Petty Cash and Change Fund		1,150.00
Cash Deposited With:		
SunTrust Bank		5,461,176.57
Investments:		
State Treasurer's Local Government Investment Pool (LGIP)	57,955,501.48	
Virginia State Non-Arbitrage Program (SNAP)	<u>47,774,229.85</u>	105,729,731.33
Total - City Treasurer		113,277,137.26
Departmental Petty Cash (Other than with Treasurer)		7,150.00
City Invoice Check Register (June 1, 2016)		(1,359,853.44)
Cash with Anthem		<u>557,297.27</u>
TOTAL		<u><u>112,481,731.09</u></u>

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

Exhibit D
Page 1 of 4

Fund and Major Revenue Sources	Budget as Amended	May Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
General Fund:					
Amount from fund balance	4,483,149.25	-	4,483,149.25	-	100.00%
General property taxes	39,197,900.00	7,013,578.64	32,664,817.49	6,533,082.51	83.33%
Other local taxes	38,949,857.00	3,462,717.01	36,950,244.10	1,999,612.90	94.87%
Permits, privilege fees and regulatory fees	455,270.00	43,407.69	409,819.96	45,450.04	90.02%
Fines and forfeitures	565,000.00	66,121.71	512,604.74	52,395.26	90.73%
Use of money and property	175,000.00	15,174.50	205,954.07	(30,954.07)	117.69%
Charges for services	1,412,900.00	96,908.67	1,254,297.70	158,602.30	88.77%
Miscellaneous	5,330,500.00	445,736.77	4,898,308.04	432,191.96	91.89%
Recovered costs	999,927.00	29,994.10	876,307.04	123,619.96	87.64%
State revenue	11,206,524.97	257,282.88	9,363,296.64	1,843,228.33	83.55%
Federal revenue	231,762.02	-	103,331.08	128,430.94	44.58%
Nonrevenue receipts	35,000.00	-	(7,220.36)	42,220.36	-20.63%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	1,846,800.00	153,900.00	1,692,900.00	153,900.00	91.67%
Total General Fund	104,889,590.24	11,584,821.97	93,407,809.75	11,481,780.49	89.05%
School Fund:					
Amount from fund balance	389,038.18	-	389,038.18	-	100.00%
Charges for services	1,884,675.00	423,022.07	1,758,937.97	125,737.03	93.33%
State revenue	32,005,088.51	3,231,750.66	28,671,530.37	3,333,558.14	89.58%
Federal revenue	3,063,343.37	48,146.87	2,331,341.37	732,002.00	76.10%
Transfers from other funds	29,895,539.00	2,491,294.92	27,404,244.08	2,491,294.92	91.67%
Total School Fund	67,237,684.06	6,194,214.52	60,555,091.97	6,682,592.09	90.06%
School Nutrition Fund:					
Amount from fund balance	-	-	-	-	0.00%
Charges for services	615,234.00	55,673.65	566,196.14	49,037.86	92.03%
State revenue	78,000.00	11,068.95	80,975.73	(2,975.73)	103.82%
Federal revenue	2,777,300.00	310,651.65	2,477,805.69	299,494.31	89.22%
Transfers from other funds	-	-	-	-	0.00%
Total School Nutrition Fund	3,470,534.00	377,394.25	3,124,977.56	345,556.44	90.04%
Emergency Communications Center Fund:					
Amount from fund balance	400,000.00	-	400,000.00	-	100.00%
Use of money and property	148,020.00	11,014.48	130,761.85	17,258.15	88.34%
Miscellaneous	1,880,205.00	53.73	1,880,283.73	(78.73)	100.00%
Recovered Costs	250,000.00	94,565.92	214,954.80	35,045.20	85.98%
State revenue	534,948.00	103,222.32	515,234.54	19,713.46	96.31%
Federal revenue	310,000.00	-	197,584.02	112,415.98	63.74%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	1,880,205.00	-	1,880,205.00	-	100.00%
Total Emerg. Commun. Center Fund	5,403,378.00	208,856.45	5,219,023.94	184,354.06	96.59%
Community Development Block Grant Fund:					
Federal revenue	902,206.25	-	360,681.31	541,524.94	39.98%
Total Comm. Develop. Block Grant Fund	902,206.25	-	360,681.31	541,524.94	39.98%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

Exhibit D
Page 2 of 4

Fund and Major Revenue Sources	Budget as Amended	May Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
School Transportation Fund:					
Amount from fund balance	26,897.00	-	26,897.00	-	100.00%
Use of money and property	-	104.95	221.03	(221.03)	0.00%
Charges for services	3,081,793.00	300,782.27	2,781,474.08	300,318.92	90.26%
Recovered costs	-	-	9,685.83	(9,685.83)	0.00%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total School Transportation Fund	3,108,690.00	300,887.22	2,818,277.94	290,412.06	90.66%
General Capital Projects Fund:					
Amount from fund balance	13,822,958.75	-	13,822,958.75	-	100.00%
Use of money and property	-	1,801.70	9,346.47	(9,346.47)	0.00%
Miscellaneous	-	-	-	-	0.00%
Recovered costs	364,500.00	-	364,500.00	-	100.00%
State revenue	8,794,215.88	-	705,033.51	8,089,182.37	8.02%
Federal revenue	732,640.13	-	263,368.13	469,272.00	35.95%
Debt proceeds	4,090,000.00	2,842,153.90	7,732,153.90	(3,642,153.90)	189.05%
Transfers from other funds	367,335.00	-	367,335.00	-	100.00%
Total General Capital Projects Fund	28,171,649.76	2,843,955.60	23,264,695.76	4,906,954.00	82.58%
School Capital Projects Fund:					
Amount from fund balance	547,850.67	-	547,850.67	-	100.00%
Interfund Loan	2,100,000.00	-	-	2,100,000.00	0.00%
Debt Proceeds	-	40,568,262.70	40,568,262.70	(40,568,262.70)	0.00%
Transfers from other funds	1,200,000.00	-	1,200,000.00	-	100.00%
Total School Capital Projects Fund	3,847,850.67	40,568,262.70	42,316,113.37	(38,468,262.70)	1099.73%
ECC Capital Projects Fund:					
Amount from fund balance	2,108,323.20	-	2,108,323.20	-	100.00%
Miscellaneous	548,372.00	548,372.00	548,372.00	-	100.00%
State revenue	-	-	-	-	0.00%
Transfers from other funds	948,372.00	548,372.00	948,372.00	-	100.00%
Total ECC Capital Projects Fund	3,605,067.20	1,096,744.00	3,605,067.20	-	100.00%
Water Capital Projects Fund:					
Amount from fund balance	2,976,239.58	-	2,976,239.58	-	100.00%
Use of money and property	-	1,558.85	6,293.59	(6,293.59)	0.00%
Debt proceeds	3,532,000.00	-	3,532,000.00	-	100.00%
Transfers from other funds	815,000.00	-	815,000.00	-	100.00%
Total Water Capital Projects Fund	7,323,239.58	1,558.85	7,329,533.17	(6,293.59)	100.09%
Sewer Capital Projects Fund:					
Amount from fund balance	971,598.51	-	971,598.51	-	100.00%
Transfers from other funds	425,000.00	-	425,000.00	-	100.00%
Total Sewer Capital Projects Fund	1,396,598.51	-	1,396,598.51	-	100.00%
Public Transportation Capital Projects Fund:					
Amount from fund balance	9,839.82	-	9,839.82	-	100.00%
Miscellaneous	-	-	-	-	0.00%
State revenue	15,490.00	-	15,490.00	-	100.00%
Federal revenue	101,310.00	-	101,310.00	-	100.00%
Transfers from other funds	-	-	-	-	0.00%
Total Public Transportation Capital Proj. Fund	126,639.82	-	126,639.82	-	100.00%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

Exhibit D
Page 3 of 4

Fund and Major Revenue Sources	Budget as Amended	May Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Capital Projects Fund:					
Amount from fund balance	762,138.49	-	762,138.49	-	100.00%
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	2,075,517.00	1,975,517.00	2,075,517.00	-	100.00%
Total Sanitation Capital Projects Fund	2,837,655.49	1,975,517.00	2,837,655.49	-	100.00%
Stormwater Capital Projects Fund:					
State revenue	303,198.00	-	-	303,198.00	0.00%
Transfers from other funds	502,802.00	-	502,802.00	-	100.00%
Total Stormwater Capital Projects Fund	806,000.00	-	502,802.00	303,198.00	62.38%
Water Fund:					
Amount from fund balance	124,798.38	-	124,798.38	-	100.00%
Permits, privilege fees and regulatory fees	200,000.00	11,500.00	182,900.00	17,100.00	91.45%
Use of money and property	25,000.00	4,694.33	63,793.27	(38,793.27)	255.17%
Charges for services	6,477,989.00	583,457.94	6,235,952.33	242,036.67	96.26%
Miscellaneous	5,000.00	(5,344.92)	4,072.10	927.90	81.44%
Recovered costs	25,000.00	2,709.77	48,655.21	(23,655.21)	194.62%
State revenue	-	-	-	-	0.00%
Nonrevenue receipts	-	8,266.62	8,266.62	(8,266.62)	0.00%
Debt proceeds	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,883,544.00	156,962.00	1,726,582.00	156,962.00	91.67%
Total Water Fund	8,741,331.38	762,245.74	8,395,019.91	346,311.47	96.04%
Sewer Fund:					
Amount from fund balance	709,315.48	-	709,315.48	-	100.00%
Permits, privilege fees and regulatory fees	225,000.00	18,500.00	271,500.00	(46,500.00)	120.67%
Use of money and property	4,000.00	2,041.98	11,900.35	(7,900.35)	297.51%
Charges for services	9,770,000.00	861,283.43	9,441,626.29	328,373.71	96.64%
Miscellaneous	1,000.00	-	1,660.00	(660.00)	166.00%
Recovered costs	20,000.00	1,983.09	30,724.51	(10,724.51)	153.62%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	1,408,410.00	117,367.50	1,291,042.50	117,367.50	91.67%
Total Sewer Fund	12,137,725.48	1,001,176.00	11,757,769.13	379,956.35	96.87%
Public Transportation Fund:					
Amount from fund balance	81,098.00	-	81,098.00	-	100.00%
Use of money and property	90,000.00	9,395.82	74,322.07	15,677.93	82.58%
Charges for services	1,793,500.00	393,986.80	1,787,053.84	6,446.16	99.64%
Miscellaneous	-	-	39,398.16	(39,398.16)	0.00%
Recovered costs	99,500.00	-	63,980.84	35,519.16	64.30%
State revenue	1,392,600.00	271,836.00	1,139,461.00	253,139.00	81.82%
Federal revenue	4,781,760.00	1,238.00	1,558,726.00	3,223,034.00	32.60%
Nonrevenue receipts	-	-	257.51	(257.51)	0.00%
Transfers from other funds	250,000.00	20,833.33	229,166.67	20,833.33	91.67%
Intrafund transfers	216,660.00	18,055.00	198,605.00	18,055.00	91.67%
Total Public Transportation Fund	8,705,118.00	715,344.95	5,172,069.09	3,533,048.91	59.41%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

Exhibit D
Page 4 of 4

Fund and Major Revenue Sources	Budget as Amended	May Receipts	Year-to-Date Realized	Unrealized	Percentage Realized
Sanitation Fund:					
Amount from fund balance	3,351,212.77	1,975,517.00	3,351,212.77	-	100.00%
Use of money and property	4,000.00	1,387.19	8,461.60	(4,461.60)	211.54%
Charges for services	4,100,000.00	351,995.25	3,854,381.67	245,618.33	94.01%
Miscellaneous	-	689.25	31,915.39	(31,915.39)	0.00%
Recovered costs	1,353,960.00	51,540.32	1,421,441.68	(67,481.68)	104.98%
Nonrevenue receipts	-	-	-	-	0.00%
Transfers from other funds	-	-	-	-	0.00%
Intrafund transfers	200,000.00	16,666.67	183,333.33	16,666.67	91.67%
Total Sanitation Fund	9,009,172.77	2,397,795.68	8,850,746.44	158,426.33	98.24%
Business Loan Program Fund:					
Amount from fund balance	12,000.00	-	12,000.00	-	100.00%
Use of money and property	3,800.00	477.89	5,297.48	(1,497.48)	139.41%
Miscellaneous	34,200.00	2,646.32	29,984.79	4,215.21	87.67%
Transfers from other funds	-	-	-	-	0.00%
Total Business Loan Program Fund	50,000.00	3,124.21	47,282.27	2,717.73	94.56%
Stormwater Fund:					
Charges for services	1,788,100.00	633,692.54	1,780,445.41	7,654.59	99.57%
Transfers from other funds	-	-	-	-	0.00%
Total Stormwater Fund	1,788,100.00	633,692.54	1,780,445.41	7,654.59	99.57%
Central Garage Fund:					
Amount from fund balance	-	-	-	-	0.00%
Permits, privilege fees and regulatory fees	7,000.00	195.00	4,621.00	2,379.00	66.01%
Use of money and property	100.00	61.19	462.92	(362.92)	462.92%
Charges for services	1,262,656.00	94,089.43	1,117,254.81	145,401.19	88.48%
Recovered costs	-	1,861.24	20,575.27	(20,575.27)	0.00%
Nonrevenue receipts	-	-	2,205.72	(2,205.72)	0.00%
Transfers from other funds	-	-	-	-	0.00%
Total Central Garage Fund	1,269,756.00	96,206.86	1,145,119.72	124,636.28	90.18%
Central Stores Fund:					
Recovered costs	-	-	-	-	0.00%
Transfers from other funds	162,894.00	13,574.50	149,319.50	13,574.50	91.67%
Total Central Stores Fund	162,894.00	13,574.50	149,319.50	13,574.50	91.67%
Total All Funds	274,990,881.21	70,775,373.04	284,162,739.26	(9,171,858.05)	103.34%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

Exhibit E
Page 1 of 4

Fund, Function and Elements	Budget as Amended	May Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund:						
General government administration:						
City council	197,709.00	12,635.09	180,682.12	-	17,026.88	91.39%
City manager	506,168.00	46,437.46	479,594.19	-	26,573.81	94.75%
City attorney	196,785.00	15,555.90	181,041.66	-	15,743.34	92.00%
Human resources	410,145.50	27,839.62	321,015.86	16,844.50	72,285.14	82.38%
Independent auditor	22,870.00	-	22,870.00	-	-	100.00%
Commissioner of revenue	427,329.00	28,511.73	393,688.23	-	33,640.77	92.13%
Assessor	315,522.00	21,967.69	264,194.44	-	51,327.56	83.73%
Equalization board	3,025.00	-	2,790.00	-	235.00	92.23%
Treasurer	553,684.00	38,959.53	505,262.06	-	48,421.94	91.25%
Finance	475,667.00	36,616.11	402,347.02	-	73,319.98	84.59%
Information technology	1,713,167.12	74,301.83	1,489,194.61	57,981.84	165,990.67	90.31%
Purchasing agent	147,449.00	11,637.10	132,900.32	-	14,548.68	90.13%
Electoral board	290,054.00	13,673.70	259,388.62	-	30,665.38	89.43%
Total general government administration	5,259,574.62	328,135.76	4,634,969.13	74,826.34	549,779.15	89.55%
Public safety:						
Police administration	3,361,100.44	249,431.93	2,739,260.78	74,476.54	547,363.12	83.71%
Police operations	3,535,811.50	329,360.61	3,695,279.16	7,091.50	(166,559.16)	104.71%
Police criminal investigation	1,661,451.00	128,130.68	1,435,734.69	3.30	225,713.01	86.41%
Police special operations	1,816,251.80	58,436.97	1,066,582.90	9,696.00	739,972.90	59.26%
Police grants	166,221.03	5,151.00	53,129.47	-	113,091.56	31.96%
Fire administration	553,400.00	39,646.93	495,897.06	-	57,502.94	89.61%
Fire suppression	6,521,649.67	480,735.09	5,774,593.66	6,410.00	740,646.01	88.64%
Fire prevention	460,241.00	35,453.58	463,461.49	-	(3,220.49)	100.70%
Fire training	249,547.00	20,118.44	256,191.60	-	(6,644.60)	102.66%
Public safety building	320,049.48	19,166.95	291,100.97	-	28,948.51	90.95%
Child safety alliance	52,135.00	4,428.27	46,787.02	-	5,347.98	89.74%
City and county jail	85,000.00	8,053.46	71,406.89	-	13,593.11	84.01%
Middle River Regional Jail	1,911,767.25	-	1,911,767.08	-	0.17	100.00%
Building inspection	819,461.00	49,794.44	610,200.38	-	209,260.62	74.46%
Animal control	327,182.00	4,833.60	315,750.66	-	11,431.34	96.51%
Coroner	1,000.00	-	-	-	1,000.00	0.00%
Emergency services	143,637.10	10,787.40	140,687.35	5,500.00	(2,550.25)	101.78%
Total public safety	21,985,905.27	1,443,529.35	19,367,831.16	103,177.34	2,514,896.77	88.56%
Public works:						
General engineering	758,115.65	54,092.90	668,201.66	-	89,913.99	88.14%
Highway and street maintenance	8,271,633.95	869,248.92	6,402,601.14	1,195,254.63	673,778.18	91.85%
Street lights	528,714.00	44,421.34	504,373.48	-	24,340.52	95.40%
Snow and ice removal	486,162.00	5,231.61	483,013.29	-	3,148.71	99.35%
Traffic engineering	1,216,102.00	160,626.09	1,052,943.99	37,975.85	125,182.16	89.71%
Highway and street beautification	300,029.00	20,322.12	226,935.37	-	73,093.63	75.64%
Street and road cleaning	436,715.00	28,389.93	332,782.97	2,658.76	101,273.27	76.81%
Insect and rodent control	27,403.00	324.47	1,173.11	-	26,229.89	4.28%
General properties	329,652.00	14,946.34	218,649.28	1,500.00	109,502.72	66.78%
Total public works	12,354,526.60	1,197,603.72	9,890,674.29	1,237,389.24	1,226,463.07	90.07%
Health and welfare:						
Local health department	430,466.00	9,360.00	415,264.00	-	15,202.00	96.47%
Community services board	655,100.00	-	655,100.00	-	-	100.00%
Tax relief for the elderly/disabled vets	110,000.00	-	108,286.02	-	1,713.98	98.44%
Total health and welfare	1,195,566.00	9,360.00	1,178,650.02	-	16,915.98	98.59%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

Exhibit E
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Fund, Function and Elements	Budget as Amended	May Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
General Fund (continued):						
Parks, recreation and cultural:						
Parks administration	1,147,850.00	105,621.91	921,266.96	5,792.36	220,790.68	80.76%
Parks	968,472.00	74,740.88	847,091.17	-	121,380.83	87.47%
Recreation center and playgrounds	573,507.00	38,421.52	526,484.11	-	47,022.89	91.80%
National guard armory	102,361.00	6,037.20	75,141.20	-	27,219.80	73.41%
Simms recreation center	340,756.00	26,798.51	304,586.55	-	36,169.45	89.39%
Westover swimming pool	421,935.00	24,506.09	397,229.69	-	24,705.31	94.14%
Athletics	467,288.00	35,321.83	389,954.26	-	77,333.74	83.45%
Blacks run greenway	53,193.00	4,444.98	47,753.83	-	5,439.17	89.77%
Golf course grounds management	674,516.00	67,092.04	612,584.44	-	61,931.56	90.82%
Golf course clubhouse management	433,255.00	47,320.09	426,409.75	-	6,845.25	98.42%
Total parks, recreation and cultural	5,183,133.00	430,305.05	4,548,501.96	5,792.36	628,838.68	87.87%
Community development:						
Planning	200,305.00	7,543.61	148,602.10	-	51,702.90	74.19%
Zoning administration	152,253.00	11,523.23	127,209.64	-	25,043.36	83.55%
Board of zoning appeals	5,686.00	-	654.86	-	5,031.14	11.52%
Economic development	1,040,075.00	36,465.28	743,418.25	50,000.00	246,656.75	76.28%
Downtown renaissance	212,270.00	-	163,706.36	-	48,563.64	77.12%
Tourism and visitors service	422,111.00	35,739.38	380,968.20	-	41,142.80	90.25%
Downtown parking services	216,444.00	12,783.84	162,972.19	-	53,471.81	75.30%
Total community development	2,249,144.00	104,055.34	1,727,531.60	50,000.00	471,612.40	79.03%
Other:						
Community and civic organizations	1,432,583.00	1,895.19	1,353,450.94	-	79,132.06	94.48%
Joint operations with Rockingham Cty	7,801,666.75	747,224.73	7,801,666.65	-	0.10	100.00%
Reserve for contingencies	-	-	-	-	-	0.00%
Debt service	13,276,266.00	-	13,238,535.05	-	37,730.95	99.72%
Transfers to other funds	34,151,225.00	3,061,314.75	31,638,282.25	-	2,512,942.75	92.64%
Total other	56,661,740.75	3,810,434.67	54,031,934.89	-	2,629,805.86	95.36%
Total General Fund	104,889,590.24	7,323,423.89	95,380,093.05	1,471,185.28	8,038,311.91	92.34%
School Fund:						
Instruction	51,782,460.47	4,151,378.82	46,579,556.16	-	5,202,904.31	89.95%
Admin., attendance and health services	3,846,982.76	312,894.00	3,354,664.41	-	492,318.35	87.20%
Pupil transportation	3,416,486.40	319,681.60	2,925,514.26	-	490,972.14	85.63%
Operations and maintenance	5,137,608.92	369,210.12	4,386,756.44	-	750,852.48	85.39%
Technology	3,054,145.51	184,218.57	2,747,281.89	-	306,863.62	89.95%
Transfers to other funds	-	-	-	-	-	0.00%
Total School Fund	67,237,684.06	5,337,383.11	59,993,773.16	-	7,243,910.90	89.23%
School Nutrition Fund:						
Food service	3,449,034.00	341,780.77	3,022,909.74	-	426,124.26	87.65%
Technology	21,500.00	-	19,452.99	-	2,047.01	90.48%
Total School Nutrition Fund	3,470,534.00	341,780.77	3,042,362.73	-	428,171.27	87.66%
Emergency Communications Center Fund:						
Emergency Communications Center	5,003,378.00	348,908.86	4,043,682.36	344,979.50	614,716.14	87.71%
Transfers to other funds	400,000.00	-	400,000.00	-	-	100.00%
Total Emerg. Commun. Ctr. Fund	5,403,378.00	348,908.86	4,443,682.36	344,979.50	614,716.14	88.62%
Community Development Block Grant Fund:						
Community development block grant	902,206.25	7,027.42	314,654.68	155,917.58	431,633.99	52.16%
Total Comm. Dev. Block Grant Fund	902,206.25	7,027.42	314,654.68	155,917.58	431,633.99	52.16%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

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Fund, Function and Elements	Budget as Amended	May Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
School Transportation Fund:						
School buses	2,571,455.00	163,116.76	2,289,655.13	5,112.99	276,686.88	89.24%
Field trips and charters	148,337.00	12,270.57	142,564.06	-	5,772.94	96.11%
Administration	388,898.00	23,592.95	278,942.88	-	109,955.12	71.73%
Total School Transportation Fund	3,108,690.00	198,980.28	2,711,162.07	5,112.99	392,414.94	87.38%
General Capital Projects Fund:						
Capital projects	28,171,649.76	707,775.72	7,635,156.20	10,483,313.64	10,053,179.92	64.31%
Transfers to other funds	-	-	-	-	-	0.00%
Total General Capital Projects Fund	28,171,649.76	707,775.72	7,635,156.20	10,483,313.64	10,053,179.92	64.31%
School Capital Projects Fund:						
Capital projects	3,847,850.67	1,313,991.24	3,700,486.81	-	147,363.86	96.17%
Total School Capital Projects Fund	3,847,850.67	1,313,991.24	3,700,486.81	-	147,363.86	96.17%
ECC Capital Projects:						
Capital projects	3,605,067.20	2,500.00	1,427,027.61	2,030,510.00	147,529.59	95.91%
Total ECC Capital Projects Fund	3,605,067.20	2,500.00	1,427,027.61	2,030,510.00	147,529.59	95.91%
Water Capital Projects Fund:						
Capital projects	7,323,239.58	18,183.29	716,943.57	2,260,055.78	4,346,240.23	40.65%
Total Water Capital Projects Fund	7,323,239.58	18,183.29	716,943.57	2,260,055.78	4,346,240.23	40.65%
Sewer Capital Projects Fund:						
Capital projects	1,396,598.51	-	66,362.08	24,500.00	1,305,736.43	6.51%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sewer Capital Projects Fund	1,396,598.51	-	66,362.08	24,500.00	1,305,736.43	6.51%
Public Transportation Capital Projects Fund:						
Capital projects	126,639.82	-	126,639.82	-	-	100.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Capital Proj. Fund	126,639.82	-	126,639.82	-	-	100.00%
Sanitation Capital Projects Fund:						
Capital projects	2,837,655.49	417,548.97	1,309,989.34	1,324,308.55	203,357.60	92.83%
Transfers to other funds	-	-	-	-	-	0.00%
Total Sanitation Capital Proj. Fund	2,837,655.49	417,548.97	1,309,989.34	1,324,308.55	203,357.60	92.83%
Stormwater Capital Projects Fund:						
Capital projects	806,000.00	-	91,261.10	18,317.40	696,421.50	13.60%
Transfers to other funds	-	-	-	-	-	0.00%
Total Stormwater Capital Proj. Fund	806,000.00	-	91,261.10	18,317.40	696,421.50	13.60%
Water Fund:						
Administration	449,273.00	32,077.35	406,385.45	-	42,887.55	90.45%
Pumping, storage and monitoring	678,019.80	48,094.60	528,645.93	16,118.98	133,254.89	80.35%
Transmission and distribution	862,664.79	60,074.00	704,571.79	7,724.32	150,368.68	82.57%
Utility billing	458,886.00	32,523.63	390,659.59	-	68,226.41	85.13%
Miscellaneous	2,414,446.00	207,622.89	2,214,281.91	-	200,164.09	91.71%
Purification	1,042,290.00	64,766.37	895,685.45	-	146,604.55	85.93%
Capital outlay	177,227.79	8,290.14	136,950.64	27,248.25	13,028.90	92.65%
Debt Service	780,036.00	-	779,794.73	-	241.27	99.97%
Transfers to other funds	1,878,488.00	88,624.00	1,789,864.00	-	88,624.00	95.28%
Total Water Fund	8,741,331.38	542,072.98	7,846,839.49	51,091.55	843,400.34	90.35%

CITY OF HARRISONBURG, VIRGINIA
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For the Period July 1, 2015 to May 31, 2016
(Unaudited)

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Fund, Function and Elements	Budget as Amended	May Expenditures	Year-to-Date Expenditures	Encumbrances	Available Balance	Percentage Expended
Sewer Fund:						
Administration	656,541.00	46,287.44	577,570.07	-	78,970.93	87.97%
Treatment and disposal	3,545,000.00	288,192.77	3,136,342.79	-	408,657.21	88.47%
Collection and transmission	923,287.00	66,751.51	773,994.94	2,765.10	146,526.96	84.13%
Miscellaneous	1,728,856.00	143,288.00	1,585,568.00	-	143,288.00	91.71%
Utility billing	302,932.00	25,951.98	272,125.36	-	30,806.64	89.83%
Pumping and monitoring	210,743.20	14,028.38	199,231.15	2,354.66	9,157.39	95.65%
Capital outlay	598,934.28	49,402.46	335,582.24	102,745.29	160,606.75	73.18%
Debt service	2,810,000.00	233,512.13	2,570,380.64	-	239,619.36	91.47%
Transfers to other funds	1,361,432.00	78,036.00	1,283,396.00	-	78,036.00	94.27%
Total Sewer Fund	12,137,725.48	945,450.67	10,734,191.19	107,865.05	1,295,669.24	89.33%
Public Transportation Fund:						
Transit buses	3,859,848.00	275,707.11	3,176,266.19	-	683,581.81	82.29%
Paratransit buses	537,316.00	41,961.12	484,872.94	-	52,443.06	90.24%
Administration	536,468.00	43,383.48	490,715.28	-	45,752.72	91.47%
Capital outlay	3,771,486.00	72.00	482,052.30	3,160,896.00	128,537.70	96.59%
Transfers to other funds	-	-	-	-	-	0.00%
Total Public Transportation Fund	8,705,118.00	361,123.71	4,633,906.71	3,160,896.00	910,315.29	89.54%
Sanitation Fund:						
Resource recovery facility	1,276,685.47	26,944.94	1,166,614.26	58,778.60	51,292.61	95.98%
Solid waste collection	1,339,448.00	93,476.41	1,156,136.21	114,490.36	68,821.43	94.86%
Landfill	208,987.00	6,950.56	136,806.60	24,816.42	47,363.98	77.34%
Miscellaneous	207,437.00	16,666.67	190,520.33	-	16,916.67	91.84%
Solid waste management	1,032,685.00	61,847.59	726,542.99	8,722.04	297,419.97	71.20%
Capital outlay	223,634.30	-	54,354.30	117,704.40	51,575.60	76.94%
Debt service	2,644,779.00	-	2,644,715.44	-	63.56	100.00%
Transfers to other funds	2,075,517.00	1,975,517.00	2,075,517.00	-	-	100.00%
Total Sanitation Fund	9,009,172.77	2,181,403.17	8,151,207.13	324,511.82	533,453.82	94.08%
Business Loan Program Fund:						
Revolving loan program	50,000.00	-	66.65	-	49,933.35	0.13%
Total Business Loan Program Fund	50,000.00	-	66.65	-	49,933.35	0.13%
Stormwater Fund:						
Stormwater management	515,298.00	36,523.65	182,592.90	31,763.75	300,941.35	41.60%
Capital outlay	770,000.00	796.25	220,281.25	234,936.00	314,782.75	59.12%
Transfers to other funds	502,802.00	-	502,802.00	-	-	100.00%
Total Stormwater Fund	1,788,100.00	37,319.90	905,676.15	266,699.75	615,724.10	65.57%
Central Garage Fund:						
Operating	1,126,984.00	85,011.35	1,073,324.07	25,191.00	28,468.93	97.47%
Administration	127,772.00	9,569.68	108,651.01	-	19,120.99	85.04%
Capital outlay	15,000.00	-	-	-	15,000.00	0.00%
Transfers to other funds	-	-	-	-	-	0.00%
Total Central Garage Fund	1,269,756.00	94,581.03	1,181,975.08	25,191.00	62,589.92	95.07%
Central Stores Fund:						
Operating	154,894.00	9,581.42	122,147.24	-	32,746.76	78.86%
Capital outlay	8,000.00	-	-	6,710.00	1,290.00	83.88%
Total Central Stores Fund	162,894.00	9,581.42	122,147.24	6,710.00	34,036.76	79.10%
Total All Funds	274,990,881.21	20,189,036.43	214,535,604.22	22,061,165.89	38,394,111.10	86.04%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

Exhibit F
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Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (91.67%)
General Fund:					
Revenues	104,889,590.24	93,407,809.75	-	(11,481,780.49)	89.05%
Expenditures	104,889,590.24	95,380,093.05	1,471,185.28	(8,038,311.91)	92.34%
School Fund:					
Revenues	67,237,684.06	60,555,091.97	-	(6,682,592.09)	90.06%
Expenditures	67,237,684.06	59,993,773.16	-	(7,243,910.90)	89.23%
School Nutrition Fund:					
Revenues	3,470,534.00	3,124,977.56	-	(345,556.44)	90.04%
Expenditures	3,470,534.00	3,042,362.73	-	(428,171.27)	87.66%
Emergency Communications Center Fund:					
Revenues	5,403,378.00	5,219,023.94	-	(184,354.06)	96.59%
Expenditures	5,403,378.00	4,443,682.36	344,979.50	(614,716.14)	88.62%
Community Development Block Grant Fund:					
Revenues	902,206.25	360,681.31	-	(541,524.94)	39.98%
Expenditures	902,206.25	314,654.68	155,917.58	(431,633.99)	52.16%
School Transportation Fund:					
Revenues	3,108,690.00	2,818,277.94	-	(290,412.06)	90.66%
Expenditures	3,108,690.00	2,711,162.07	5,112.99	(392,414.94)	87.38%
General Capital Projects Fund:					
Revenues	28,171,649.76	23,264,695.76	-	(4,906,954.00)	82.58%
Expenditures	28,171,649.76	7,635,156.20	10,483,313.64	(10,053,179.92)	64.31%
School Capital Projects Fund:					
Revenues	3,847,850.67	42,316,113.37	-	38,468,262.70	1099.73%
Expenditures	3,847,850.67	3,700,486.81	-	(147,363.86)	96.17%
ECC Capital Projects Fund:					
Revenues	3,605,067.20	3,605,067.20	-	-	100.00%
Expenditures	3,605,067.20	1,427,027.61	2,030,510.00	(147,529.59)	95.91%
Water Capital Projects Fund:					
Revenues	7,323,239.58	7,329,533.17	-	6,293.59	100.09%
Expenditures	7,323,239.58	716,943.57	2,260,055.78	(4,346,240.23)	40.65%
Sewer Capital Projects Fund:					
Revenues	1,396,598.51	1,396,598.51	-	-	100.00%
Expenditures	1,396,598.51	66,362.08	24,500.00	(1,305,736.43)	6.51%
Public Transportation Capital Projects Fund:					
Revenues	126,639.82	126,639.82	-	-	100.00%
Expenditures	126,639.82	126,639.82	-	-	100.00%
Sanitation Capital Projects Fund:					
Revenues	2,837,655.49	2,837,655.49	-	-	100.00%
Expenditures	2,837,655.49	1,309,989.34	1,324,308.55	(203,357.60)	92.83%

CITY OF HARRISONBURG, VIRGINIA
SUMMARY REVENUES AND EXPENDITURES - BUDGET AND ACTUAL (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

Exhibit F
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Funds	Budget as Amended	Year-to-Date Revenues or Expenditures	Encumbrances	Variance More or (Less) than Budget	Percent Received or Expended (91.67%)
Stormwater Capital Projects Fund:					
Revenues	806,000.00	502,802.00	-	(303,198.00)	62.38%
Expenditures	806,000.00	91,261.10	18,317.40	(696,421.50)	13.60%
Water Fund:					
Revenues	8,741,331.38	8,395,019.91	-	(346,311.47)	96.04%
Expenditures	8,741,331.38	7,846,839.49	51,091.55	(843,400.34)	90.35%
Sewer Fund:					
Revenues	12,137,725.48	11,757,769.13	-	(379,956.35)	96.87%
Expenditures	12,137,725.48	10,734,191.19	107,865.05	(1,295,669.24)	89.33%
Public Transportation Fund:					
Revenues	8,705,118.00	5,172,069.09	-	(3,533,048.91)	59.41%
Expenditures	8,705,118.00	4,633,906.71	3,160,896.00	(910,315.29)	89.54%
Sanitation Fund:					
Revenues	9,009,172.77	8,850,746.44	-	(158,426.33)	98.24%
Expenditures	9,009,172.77	8,151,207.13	324,511.82	(533,453.82)	94.08%
Business Loan Program Fund:					
Revenues	50,000.00	47,282.27	-	(2,717.73)	94.56%
Expenditures	50,000.00	66.65	-	(49,933.35)	0.13%
Stormwater Fund:					
Revenues	1,788,100.00	1,780,445.41	-	(7,654.59)	99.57%
Expenditures	1,788,100.00	905,676.15	266,699.75	(615,724.10)	65.57%
Central Garage Fund:					
Revenues	1,269,756.00	1,145,119.72	-	(124,636.28)	90.18%
Expenditures	1,269,756.00	1,181,975.08	25,191.00	(62,589.92)	95.07%
Central Stores Operating Fund:					
Revenues	162,894.00	149,319.50	-	(13,574.50)	91.67%
Expenditures	162,894.00	122,147.24	6,710.00	(34,036.76)	79.10%
Total Revenues	274,990,881.21	284,162,739.26	-	9,171,858.05	103.34%
Total Expenditures	274,990,881.21	214,535,604.22	22,061,165.89	(38,394,111.10)	86.04%

CITY OF HARRISONBURG, VIRGINIA
REVENUES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

Exhibit G
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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
Amount from fund balance	5,723,844.94	4,483,149.25	(1,240,695.69)	-21.68%
General property taxes	30,876,842.27	32,664,817.49	1,787,975.22	5.79%
Other local taxes	35,204,042.94	36,950,244.10	1,746,201.16	4.96%
Permits, privilege fees and regulatory fees	454,747.14	409,819.96	(44,927.18)	-9.88%
Fines and forfeitures	480,764.65	512,604.74	31,840.09	6.62%
Use of money and property	164,690.93	205,954.07	41,263.14	25.05%
Charges for services	1,276,597.44	1,254,297.70	(22,299.74)	-1.75%
Miscellaneous	4,737,992.05	4,898,308.04	160,315.99	3.38%
Recovered costs	838,400.96	876,307.04	37,906.08	4.52%
State revenue	8,218,952.26	9,363,296.64	1,144,344.38	13.92%
Federal revenue	184,995.45	103,331.08	(81,664.37)	-44.14%
Nonrevenue receipts	213,013.04	(7,220.36)	(220,233.40)	-103.39%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	1,629,760.00	1,692,900.00	63,140.00	3.87%
Total General Fund	90,004,644.07	93,407,809.75	3,403,165.68	3.78%
School Fund:				
Amount from fund balance	609,580.90	389,038.18	(220,542.72)	-36.18%
Charges for services	1,630,174.23	1,758,937.97	128,763.74	7.90%
State revenue	27,057,367.88	28,671,530.37	1,614,162.49	5.97%
Federal revenue	2,180,849.05	2,331,341.37	150,492.32	6.90%
Transfers from other funds	26,433,788.33	27,404,244.08	970,455.75	3.67%
Total School Fund	57,911,760.39	60,555,091.97	2,643,331.58	4.56%
School Nutrition Fund:				
Amount from fund balance	-	-	-	0.00%
Charges for services	522,357.01	566,196.14	43,839.13	8.39%
State revenue	74,442.05	80,975.73	6,533.68	8.78%
Federal revenue	2,006,623.44	2,477,805.69	471,182.25	23.48%
Transfers from other funds	-	-	-	0.00%
Total School Nutrition Fund	2,603,422.50	3,124,977.56	521,555.06	20.03%
Emergency Communications Center Fund:				
Amount from fund balance	2,593,485.00	400,000.00	(2,193,485.00)	-84.58%
Use of money and property	129,400.79	130,761.85	1,361.06	1.05%
Miscellaneous	1,766,551.00	1,880,283.73	113,732.73	6.44%
Recovered costs	173,655.89	214,954.80	41,298.91	23.78%
State revenue	375,227.49	515,234.54	140,007.05	37.31%
Federal revenue	62,415.98	197,584.02	135,168.04	216.56%
Nonrevenue receipts	2,346.38	-	(2,346.38)	-100.00%
Transfers from other funds	1,766,551.00	1,880,205.00	113,654.00	6.43%
Total Emerg. Commun. Center Fund	6,869,633.53	5,219,023.94	(1,650,609.59)	-24.03%
Community Development Block Grant Fund:				
Federal revenue	613,961.65	360,681.31	(253,280.34)	-41.25%
Total Community Development Block Grant Fund	613,961.65	360,681.31	(253,280.34)	-41.25%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
School Transportation Fund:				
Amount from fund balance	250,000.00	26,897.00	(223,103.00)	-89.24%
Use of money and property	225.26	221.03	(4.23)	-1.88%
Charges for services	2,704,130.29	2,781,474.08	77,343.79	2.86%
Recovered costs	59.00	9,685.83	9,626.83	16316.66%
Nonrevenue receipts	26,260.92	-	(26,260.92)	-100.00%
Transfers from other funds	7,915.00	-	(7,915.00)	-100.00%
Total School Transportation Fund	2,988,590.47	2,818,277.94	(170,312.53)	-5.70%
General Capital Projects Fund:				
Amount from fund balance	23,170,921.25	13,822,958.75	(9,347,962.50)	-40.34%
Use of money and property	10,896.97	9,346.47	(1,550.50)	-14.23%
Miscellaneous	469.15	-	(469.15)	-100.00%
Recovered costs	681,505.58	364,500.00	(317,005.58)	-46.52%
State revenue	3,474,695.86	705,033.51	(2,769,662.35)	-79.71%
Federal revenue	1,267,754.33	263,368.13	(1,004,386.20)	-79.23%
Debt proceeds	-	7,732,153.90	7,732,153.90	0.00%
Transfers from other funds	2,423,000.00	367,335.00	(2,055,665.00)	-84.84%
Total General Capital Projects Fund	31,029,243.14	23,264,695.76	(7,764,547.38)	-25.02%
School Capital Projects Fund:				
Amount from fund balance	-	547,850.67	547,850.67	0.00%
Interfund Loan	-	-	-	0.00%
Debt proceeds	-	40,568,262.70	40,568,262.70	0.00%
Transfers from other funds	100,000.00	1,200,000.00	1,100,000.00	1100.00%
Total School Capital Projects Fund	100,000.00	42,316,113.37	42,216,113.37	42216.11%
ECC Capital Projects Fund:				
Amount from fund balance	345,000.00	2,108,323.20	1,763,323.20	511.11%
Miscellaneous	-	548,372.00	548,372.00	0.00%
State revenue	150,000.00	-	(150,000.00)	-100.00%
Transfers from other funds	2,600,000.00	948,372.00	(1,651,628.00)	-63.52%
Total ECC Capital Projects Fund	3,095,000.00	3,605,067.20	510,067.20	16.48%
Water Capital Projects Fund:				
Amount from fund balance	3,767,753.58	2,976,239.58	(791,514.00)	-21.01%
Use of money and property	-	6,293.59	6,293.59	0.00%
Debt proceeds	-	3,532,000.00	3,532,000.00	0.00%
Transfers from other funds	617,485.00	815,000.00	197,515.00	31.99%
Total Water Capital Projects Fund	4,385,238.58	7,329,533.17	2,944,294.59	67.14%
Sewer Capital Projects Fund:				
Amount from fund balance	929,436.26	971,598.51	42,162.25	4.54%
Transfers from other funds	400,000.00	425,000.00	25,000.00	6.25%
Total Sewer Capital Projects Fund	1,329,436.26	1,396,598.51	67,162.25	5.05%
Public Transportation Capital Projects Fund:				
Amount from fund balance	(901,462.48)	9,839.82	911,302.30	-101.09%
Miscellaneous	416.05	-	(416.05)	-100.00%
State revenue	563,999.00	15,490.00	(548,509.00)	-97.25%
Federal revenue	1,113,502.00	101,310.00	(1,012,192.00)	-90.90%
Transfers from other funds	-	-	-	0.00%
Total Public Transportation Capital Projects Fund	776,454.57	126,639.82	(649,814.75)	-83.69%

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Sanitation Capital Projects Fund:				
Amount from fund balance	540,603.56	762,138.49	221,534.93	40.98%
Recovered costs	-	-	-	0.00%
Transfers from other funds	500,000.00	2,075,517.00	1,575,517.00	315.10%
Total Sanitation Capital Projects Fund	1,040,603.56	2,837,655.49	1,797,051.93	172.69%
Stormwater Capital Projects Fund:				
State revenue	-	-	-	0.00%
Transfers from other funds	-	502,802.00	502,802.00	0.00%
Total Stormwater Capital Projects Fund	-	502,802.00	502,802.00	0.00%
Water Fund:				
Amount from fund balance	71,545.07	124,798.38	53,253.31	74.43%
Permits, privilege fees and regulatory fees	228,000.00	182,900.00	(45,100.00)	-19.78%
Use of money and property	23,622.06	63,793.27	40,171.21	170.06%
Charges for services	5,795,297.35	6,235,952.33	440,654.98	7.60%
Miscellaneous	4,369.82	4,072.10	(297.72)	-6.81%
Recovered costs	26,890.97	48,655.21	21,764.24	80.94%
State revenue	8,500.00	-	(8,500.00)	-100.00%
Nonrevenue receipts	-	8,266.62	8,266.62	0.00%
Debt proceeds	-	-	-	0.00%
Transfers from other funds	15,658.00	-	(15,658.00)	-100.00%
Intrafund transfers	1,704,271.25	1,726,582.00	22,310.75	1.31%
Total Water Fund	7,878,154.52	8,395,019.91	516,865.39	6.56%
Sewer Fund:				
Amount from fund balance	257,166.06	709,315.48	452,149.42	175.82%
Permits, privilege fees and regulatory fees	345,000.00	271,500.00	(73,500.00)	-21.30%
Use of money and property	3,967.23	11,900.35	7,933.12	199.97%
Charges for services	9,015,762.31	9,441,626.29	425,863.98	4.72%
Miscellaneous	-	1,660.00	1,660.00	0.00%
Recovered costs	29,719.37	30,724.51	1,005.14	3.38%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	11,711.00	-	(11,711.00)	-100.00%
Intrafund transfers	1,289,062.50	1,291,042.50	1,980.00	0.15%
Total Sewer Fund	10,952,388.47	11,757,769.13	805,380.66	7.35%
Public Transportation Fund:				
Amount from fund balance	120,555.64	81,098.00	(39,457.64)	-32.73%
Use of money and property	103,335.63	74,322.07	(29,013.56)	-28.08%
Charges for services	1,407,042.80	1,787,053.84	380,011.04	27.01%
Miscellaneous	13,938.00	39,398.16	25,460.16	182.67%
Recovered costs	99,585.49	63,980.84	(35,604.65)	-35.75%
State revenue	1,263,966.00	1,139,461.00	(124,505.00)	-9.85%
Federal revenue	1,824,264.00	1,558,726.00	(265,538.00)	-14.56%
Nonrevenue receipts	2,371.15	257.51	(2,113.64)	-89.14%
Transfers from other funds	237,787.58	229,166.67	(8,620.91)	-3.63%
Intrafund transfers	198,605.00	198,605.00	-	0.00%
Total Public Transportation Fund	5,271,451.29	5,172,069.09	(99,382.20)	-1.89%

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Fund and Major Revenue Sources	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sanitation Fund:				
Amount from fund balance	2,946,787.17	3,351,212.77	404,425.60	13.72%
Use of money and property	4,500.41	8,461.60	3,961.19	88.02%
Charges for services	5,164,083.77	3,854,381.67	(1,309,702.10)	-25.36%
Miscellaneous	56,282.65	31,915.39	(24,367.26)	-43.29%
Recovered costs	1,734,171.44	1,421,441.68	(312,729.76)	-18.03%
Nonrevenue receipts	-	-	-	0.00%
Transfers from other funds	177,023.00	-	(177,023.00)	-100.00%
Intrafund transfers	1,134,111.00	183,333.33	(950,777.67)	-83.83%
Total Sanitation Fund	11,216,959.44	8,850,746.44	(2,366,213.00)	-21.09%
Business Loan Program Fund:				
Amount from fund balance	67,000.00	12,000.00	(55,000.00)	-82.09%
Use of money and property	4,311.76	5,297.48	985.72	22.86%
Miscellaneous	31,506.23	29,984.79	(1,521.44)	-4.83%
Transfers from other funds	15,000.00	-	(15,000.00)	-100.00%
Total Business Loan Program Fund	117,817.99	47,282.27	(70,535.72)	-59.87%
Stormwater Fund:				
Charges for services	-	1,780,445.41	1,780,445.41	0.00%
Transfers from other funds	-	-	-	0.00%
Total Stormwater Fund	-	1,780,445.41	1,780,445.41	0.00%
Central Garage Fund:				
Amount from fund balance	-	-	-	0.00%
Permits, privilege fees and regulatory fees	6,010.00	4,621.00	(1,389.00)	-23.11%
Use of money and property	465.44	462.92	(2.52)	-0.54%
Charges for services	1,037,342.55	1,117,254.81	79,912.26	7.70%
Recovered costs	13,281.93	20,575.27	7,293.34	54.91%
Nonrevenue receipts	-	2,205.72	2,205.72	0.00%
Transfers from other funds	53,341.92	-	(53,341.92)	-100.00%
Total Central Garage Fund	1,110,441.84	1,145,119.72	34,677.88	3.12%
Central Stores Fund:				
Recovered costs	(2,285.95)	-	2,285.95	-100.00%
Transfers from other funds	138,843.42	149,319.50	10,476.08	7.55%
Total Central Stores Fund	136,557.47	149,319.50	12,762.03	9.35%
Total All Funds	239,431,759.74	284,162,739.26	44,730,979.52	18.68%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund:				
General government administration:				
City council	179,165.50	180,682.12	1,516.62	0.85%
City manager	450,195.57	479,594.19	29,398.62	6.53%
City attorney	161,788.01	181,041.66	19,253.65	11.90%
Human resources	336,226.49	321,015.86	(15,210.63)	-4.52%
Independent auditor	22,950.00	22,870.00	(80.00)	-0.35%
Commissioner of revenue	344,951.92	393,688.23	48,736.31	14.13%
Assessor	271,258.31	264,194.44	(7,063.87)	-2.60%
Equalization board	2,851.13	2,790.00	(61.13)	-2.14%
Treasurer	525,365.37	505,262.06	(20,103.31)	-3.83%
Finance	392,226.37	402,347.02	10,120.65	2.58%
Information technology	1,360,539.51	1,489,194.61	128,655.10	9.46%
Purchasing agent	127,600.66	132,900.32	5,299.66	4.15%
Electoral board	154,714.22	259,388.62	104,674.40	67.66%
Total general government administration	4,329,833.06	4,634,969.13	305,136.07	7.05%
Public safety:				
Police administration	2,867,665.64	2,739,260.78	(128,404.86)	-4.48%
Police operations	3,332,146.34	3,695,279.16	363,132.82	10.90%
Police criminal investigation	1,393,973.52	1,435,734.69	41,761.17	3.00%
Police special operations	1,212,573.83	1,066,582.90	(145,990.93)	-12.04%
Police grants	-	53,129.47	53,129.47	0.00%
Fire administration	470,539.56	495,897.06	25,357.50	5.39%
Fire suppression	5,983,521.90	5,774,593.66	(208,928.24)	-3.49%
Fire prevention	410,852.56	463,461.49	52,608.93	12.80%
Fire training	237,147.58	256,191.60	19,044.02	8.03%
Public safety building	299,406.64	291,100.97	(8,305.67)	-2.77%
Child safety alliance	44,094.37	46,787.02	2,692.65	6.11%
City and county jail	79,489.60	71,406.89	(8,082.71)	-10.17%
Middle River Regional Jail	-	1,911,767.08	1,911,767.08	0.00%
Building inspection	688,468.77	610,200.38	(78,268.39)	-11.37%
Animal control	248,368.27	315,750.66	67,382.39	27.13%
Coroner	-	-	-	0.00%
Emergency services	208,622.44	140,687.35	(67,935.09)	-32.56%
Total public safety	17,476,871.02	19,367,831.16	1,890,960.14	10.82%
Public works:				
General engineering	668,701.83	668,201.66	(500.17)	-0.07%
Highway and street maintenance	4,592,161.13	6,402,601.14	1,810,440.01	39.42%
Street lights	519,266.11	504,373.48	(14,892.63)	-2.87%
Snow and ice removal	648,008.23	483,013.29	(164,994.94)	-25.46%
Traffic engineering	1,325,524.85	1,052,943.99	(272,580.86)	-20.56%
Highway and street beautification	250,478.17	226,935.37	(23,542.80)	-9.40%
Street and road cleaning	356,960.52	332,782.97	(24,177.55)	-6.77%
Insect and rodent control	4,123.00	1,173.11	(2,949.89)	-71.55%
General properties	688,459.17	218,649.28	(469,809.89)	-68.24%
Total public works	9,053,683.01	9,890,674.29	836,991.28	9.24%
Health and welfare:				
Local health department	403,851.00	415,264.00	11,413.00	2.83%
Community services board	463,682.00	655,100.00	191,418.00	41.28%
Tax relief for the elderly/disabled veterans	108,185.38	108,286.02	100.64	0.09%
Total health and welfare	975,718.38	1,178,650.02	202,931.64	20.80%

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Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
General Fund (continued):				
Parks, recreation and cultural:				
Parks administration	892,117.66	921,266.96	29,149.30	3.27%
Parks	853,195.04	847,091.17	(6,103.87)	-0.72%
Recreation center and playgrounds	519,798.64	526,484.11	6,685.47	1.29%
National guard armory	70,453.43	75,141.20	4,687.77	6.65%
Simms recreation center	274,197.91	304,586.55	30,388.64	11.08%
Westover swimming pool	389,352.94	397,229.69	7,876.75	2.02%
Athletics	372,133.39	389,954.26	17,820.87	4.79%
Blacks run greenway	48,527.78	47,753.83	(773.95)	-1.59%
Golf course grounds management	576,597.68	612,584.44	35,986.76	6.24%
Golf course clubhouse management	400,068.36	426,409.75	26,341.39	6.58%
Total parks, recreation and cultural	4,396,442.83	4,548,501.96	152,059.13	3.46%
Community development:				
Planning	172,669.81	148,602.10	(24,067.71)	-13.94%
Zoning administration	123,418.27	127,209.64	3,791.37	3.07%
Board of zoning appeals	3,130.38	654.86	(2,475.52)	-79.08%
Economic development	497,316.82	743,418.25	246,101.43	49.49%
Downtown renaissance	182,629.11	163,706.36	(18,922.75)	-10.36%
Tourism and visitors service	353,040.72	380,968.20	27,927.48	7.91%
Downtown parking services	172,168.58	162,972.19	(9,196.39)	-5.34%
Total community development	1,504,373.69	1,727,531.60	223,157.91	14.83%
Other:				
Community and civic organizations	1,359,925.00	1,353,450.94	(6,474.06)	-0.48%
Joint operations with Rockingham Cty	7,589,337.09	7,801,666.65	212,329.56	2.80%
Reserve for contingencies	-	-	-	0.00%
Debt service	12,442,014.54	13,238,535.05	796,520.51	6.40%
Transfers to other funds	31,852,725.00	31,638,282.25	(214,442.75)	-0.67%
Total other	53,244,001.63	54,031,934.89	787,933.26	1.48%
Total General Fund	90,980,923.62	95,380,093.05	4,399,169.43	4.84%
School Fund:				
Instruction	43,995,133.76	46,579,556.16	2,584,422.40	5.87%
Admin., attendance and health services	3,286,500.53	3,354,664.41	68,163.88	2.07%
Pupil transportation	2,849,201.55	2,925,514.26	76,312.71	2.68%
Operations and maintenance	4,368,007.94	4,386,756.44	18,748.50	0.43%
Technology	2,392,502.55	2,747,281.89	354,779.34	14.83%
Transfer of other funds	531,404.00	-	(531,404.00)	-100.00%
Total School Fund	57,422,750.33	59,993,773.16	2,571,022.83	4.48%
School Nutrition Fund:				
Food service	2,875,998.72	3,022,909.74	146,911.02	5.11%
Technology	28,656.69	19,452.99	(9,203.70)	-32.12%
Total School Nutrition Fund	2,904,655.41	3,042,362.73	137,707.32	4.74%
Emergency Communications Center Fund:				
Emergency Communications Center	6,158,217.80	4,043,682.36	(2,114,535.44)	-34.34%
Transfer of other funds	-	400,000.00	400,000.00	0.00%
Total Emergency Communications Center	6,158,217.80	4,443,682.36	(1,714,535.44)	-34.34%
Community Development Block Grant Fund:				
Community development block grant	522,942.76	314,654.68	(208,288.08)	-39.83%
Total Community Development Block Grant Fund	522,942.76	314,654.68	(208,288.08)	-39.83%

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School Transportation Fund:				
School buses	2,606,452.99	2,289,655.13	(316,797.86)	-12.15%
Field trips and charters	191,715.65	142,564.06	(49,151.59)	-25.64%
Administration	-	278,942.88	278,942.88	0.00%
Total School Transportation Fund	2,798,168.64	2,711,162.07	(87,006.57)	-3.11%
General Capital Projects Fund:				
Capital projects	16,183,504.95	7,635,156.20	(8,548,348.75)	-52.82%
Transfers to other funds	-	-	-	0.00%
Total General Capital Projects Fund	16,183,504.95	7,635,156.20	(8,548,348.75)	-52.82%
School Capital Projects Fund:				
Capital projects	88,755.33	3,700,486.81	3,611,731.48	4069.31%
Total School Capital Projects Fund	88,755.33	3,700,486.81	3,611,731.48	4069.31%
ECC Capital Projects Fund:				
Capital projects	984,145.80	1,427,027.61	442,881.81	45.00%
Total ECC Capital Projects Fund	984,145.80	1,427,027.61	442,881.81	45.00%
Water Capital Projects Fund:				
Capital projects	1,251,737.13	716,943.57	(534,793.56)	-42.72%
Total Water Capital Projects Fund	1,251,737.13	716,943.57	(534,793.56)	-42.72%
Sewer Capital Projects Fund:				
Capital projects	334,269.15	66,362.08	(267,907.07)	-80.15%
Transfers to other funds	-	-	-	0.00%
Total Sewer Capital Projects Fund	334,269.15	66,362.08	(267,907.07)	-80.15%
Public Transportation Capital Projects Fund:				
Capital projects	1,073,624.92	126,639.82	(946,985.10)	-88.20%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Capital Projects Fund	1,073,624.92	126,639.82	(946,985.10)	-88.20%
Sanitation Capital Projects Fund:				
Capital projects	418,714.70	1,309,989.34	891,274.64	212.86%
Transfers to other funds	-	-	-	0.00%
Total Sanitation Capital Projects Fund	418,714.70	1,309,989.34	891,274.64	212.86%
Stormwater Capital Projects Fund:				
Capital projects	-	91,261.10	91,261.10	0.00%
Transfers to other funds	-	-	-	0.00%
Total Stormwater Capital Projects Fund	-	91,261.10	91,261.10	0.00%
Water Fund:				
Administration	399,693.50	406,385.45	6,691.95	1.67%
Pumping, storage and monitoring	496,163.38	528,645.93	32,482.55	6.55%
Transmission and distribution	689,659.28	704,571.79	14,912.51	2.16%
Utility billing	321,214.13	390,659.59	69,445.46	21.62%
Miscellaneous	2,172,585.85	2,214,281.91	41,696.06	1.92%
Purification	924,934.24	895,685.45	(29,248.79)	-3.16%
Capital outlay	75,919.69	136,950.64	61,030.95	80.39%
Debt service	784,419.73	779,794.73	(4,625.00)	-0.59%
Transfers to other funds	1,549,374.75	1,789,864.00	240,489.25	15.52%
Total Water Fund	7,413,964.55	7,846,839.49	432,874.94	5.84%

CITY OF HARRISONBURG, VIRGINIA
EXPENDITURES - CURRENT AND PRIOR YEAR (CASH BASIS)
For the Period July 1, 2015 to May 31, 2016
(Unaudited)

Exhibit H
Page 4 of 4

Fund, Function, Activity and Elements	Prior Year-to-Date	Current Year-to-Date	Increase (Decrease)	Percentage Change
Sewer Fund:				
Administration	574,252.29	577,570.07	3,317.78	0.58%
Treatment and disposal	3,118,986.87	3,136,342.79	17,355.92	0.56%
Collection and transmission	771,102.21	773,994.94	2,892.73	0.38%
Miscellaneous	1,590,526.50	1,585,568.00	(4,958.50)	-0.31%
Utility billing	257,155.93	272,125.36	14,969.43	5.82%
Pumping and monitoring	170,774.78	199,231.15	28,456.37	16.66%
Capital outlay	82,881.85	335,582.24	252,700.39	304.89%
Debt service	2,514,189.89	2,570,380.64	56,190.75	2.23%
Transfers to other funds	1,225,764.50	1,283,396.00	57,631.50	4.70%
Total Sewer Fund	10,305,634.82	10,734,191.19	428,556.37	4.16%
Public Transportation Fund:				
Transit buses	3,471,948.43	3,176,266.19	(295,682.24)	-8.52%
Paratransit Buses	618,677.13	484,872.94	(133,804.19)	-21.63%
Administration	-	490,715.28	490,715.28	0.00%
Capital outlay	1,621,353.00	482,052.30	(1,139,300.70)	-70.27%
Transfers to other funds	-	-	-	0.00%
Total Public Transportation Fund	5,711,978.56	4,633,906.71	(1,078,071.85)	-18.87%
Sanitation Fund:				
Resource recovery facility	2,664,572.13	1,166,614.26	(1,497,957.87)	-56.22%
Solid waste collection	1,139,549.74	1,156,136.21	16,586.47	1.46%
Landfill	1,102,092.02	136,806.60	(965,285.42)	-87.59%
Miscellaneous	1,134,111.00	190,520.33	(943,590.67)	-83.20%
Solid waste management	571,535.37	726,542.99	155,007.62	27.12%
Capital outlay	240,768.94	54,354.30	(186,414.64)	-77.42%
Debt service	2,650,969.54	2,644,715.44	(6,254.10)	-0.24%
Transfers to other funds	500,000.00	2,075,517.00	1,575,517.00	315.10%
Total Sanitation Fund	10,003,598.74	8,151,207.13	(1,852,391.61)	-18.52%
Business Loan Program Fund:				
Revolving loan program	90,012.61	66.65	(89,945.96)	-99.93%
Total Business Loan Program Fund	90,012.61	66.65	(89,945.96)	-99.93%
Stormwater Fund:				
Stormwater management	-	182,592.90	182,592.90	0.00%
Capital outlay	-	220,281.25	220,281.25	0.00%
Transfers to other funds	-	502,802.00	502,802.00	0.00%
Total Stormwater Fund	-	905,676.15	905,676.15	0.00%
Central Garage Fund:				
Operating	986,592.08	1,073,324.07	86,731.99	8.79%
Administration	-	108,651.01	108,651.01	0.00%
Capital outlay	2,685.00	-	(2,685.00)	-100.00%
Transfers to other funds	-	-	-	0.00%
Total Central Garage Fund	989,277.08	1,181,975.08	192,698.00	19.48%
Central Stores Fund:				
Operating	124,318.71	122,147.24	(2,171.47)	-1.75%
Capital outlay	-	-	-	0.00%
Total Central Stores Fund	124,318.71	122,147.24	(2,171.47)	-1.75%
Juvenile Crime Control Fund:				
Operating	27,753.11	-	-	0.00%
Total Juvenile Crime Control Fund	27,753.11	-	-	0.00%
Total All Funds	215,788,948.72	214,535,604.22	(1,225,591.39)	-0.57%

CITY OF HARRISONBURG, VIRGINIA
UNAPPROPRIATED AND UNASSIGNED FUND BALANCE - ALL FUNDS
For the Periods Noted Below
(Unaudited)

	Governmental Funds									Proprietary Funds	
	Special Revenue						Capital Projects			Enterprise	
	General	School	School Nutrition	Emergency Commun. Center	Community Development Block Grant	School Transportation	General Capital Projects	School Capital Projects	ECC Capital Projects	Water	Water Capital Projects
Balance July 1, 2015	24,290,512.05	6,172,651.17	1,630,447.15	493,697.89	(54,953.73)	318,839.91	13,842,850.63	547,850.67	2,108,323.20	3,007,868.14	2,829,653.29
Year end entry	-	-	-	-	-	-	-	-	-	-	154.13
Balance budget	(748,372.00)	-	-	-	-	(20,000.00)	-	-	-	-	-
Capital projects carry forward	-	-	-	-	-	-	(13,822,958.75)	(547,850.67)	(2,108,323.20)	-	(2,976,239.58)
Record reserve	(175,937.19)	-	-	-	-	-	-	-	-	-	-
Balance July 30, 2015	23,366,202.86	6,172,651.17	1,630,447.15	493,697.89	(54,953.73)	298,839.91	19,891.88	-	-	3,007,868.14	(146,432.16)
2015 encumbrances	(1,639,621.54)	(389,038.18)	-	-	-	(6,897.00)	-	-	-	(124,798.38)	-
Balance August 31, 2015	21,726,581.32	5,783,612.99	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Balance September 30, 2015	21,726,581.32	5,783,612.99	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
New school A & E	(1,200,000.00)	-	-	-	-	-	-	-	-	-	-
Hotel conf ctr predevelopmnt	(150,000.00)	-	-	-	-	-	-	-	-	-	-
Balance October 31, 2015	20,376,581.32	5,783,612.99	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Real estate tax reduction	(520,000.00)	-	-	-	-	-	-	-	-	-	-
Reduction of school fund balance	520,613.50	(520,613.50)	-	-	-	-	-	-	-	-	-
Balance November 30, 2015	20,377,194.82	5,262,999.49	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Balance December 31, 2015	20,377,194.82	5,262,999.49	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Balance January 31, 2016	20,377,194.82	5,262,999.49	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Balance February 29, 2016	20,377,194.82	5,262,999.49	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
New flusher truck	-	-	-	-	-	-	-	-	-	-	-
Balance March 31, 2016	20,377,194.82	5,262,999.49	1,630,447.15	493,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Move funds to cap. projects fund	-	-	-	(400,000.00)	-	-	-	-	-	-	-
Closeout capital projects	-	-	-	-	-	-	-	-	-	-	-
Balance April 30, 2016	20,377,194.82	5,262,999.49	1,630,447.15	93,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)
Move funds to cap. projects fund	-	-	-	-	-	-	-	-	-	-	-
Balance May 31, 2016	20,377,194.82	5,262,999.49	1,630,447.15	93,697.89	(54,953.73)	291,942.91	19,891.88	-	-	2,883,069.76	(146,432.16)

Proprietary Funds												
Enterprise								Internal Service			Agency	Total
Sewer	Sewer Capital Projects	Public Transportation	Public Trans. Capital Projects	Sanitation	Sanitation Capital Projects	Business Loan Program	Stormwater	Central Garage	Central Stores	Health Insurance	Industrial Development Authority	
4,713,791.13	971,598.51	247,262.16	11,410.10	4,849,015.68	762,138.49	99,650.24	-	387,429.48	(465,479.85)	553,475.29	92,675.46	67,410,707.06
-	-	-	-	-	-	-	-	(56,832.25)	(81,347.29)	829,647.61	(166.88)	691,455.32
(412,367.00)	-	-	-	(1,207,835.00)	-	(12,000.00)	-	-	-	-	-	(2,400,574.00)
-	(971,598.51)	-	(11,410.10)	-	(762,138.49)	-	-	-	-	-	-	(21,200,519.30)
-	-	-	-	-	-	-	-	-	-	-	-	(175,937.19)
4,301,424.13	-	247,262.16	-	3,641,180.68	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	44,325,131.89
(186,948.48)	-	(81,098.00)	-	(167,860.77)	-	-	-	-	-	-	-	(2,596,262.35)
4,114,475.65	-	166,164.16	-	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	41,728,869.54
4,114,475.65	-	166,164.16	-	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	41,728,869.54
-	-	-	-	-	-	-	-	-	-	-	-	(1,200,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	(150,000.00)
4,114,475.65	-	166,164.16	-	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	40,378,869.54
-	-	-	-	-	-	-	-	-	-	-	-	(520,000.00)
-	-	-	-	-	-	-	-	-	-	-	-	-
4,114,475.65	-	166,164.16	-	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	39,858,869.54
4,114,475.65	-	166,164.16	-	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	39,858,869.54
4,114,475.65	-	166,164.16	-	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	39,858,869.54
(110,000.00)	-	-	-	-	-	-	-	-	-	-	-	(110,000.00)
4,004,475.65	-	166,164.16	-	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	39,748,869.54
-	-	-	-	-	-	-	-	-	-	-	-	(400,000.00)
-	-	1,570.28	-	-	-	-	-	-	-	-	-	1,570.28
4,004,475.65	-	167,734.44	-	3,473,319.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	39,350,439.82
-	-	-	-	(1,975,517.00)	-	-	-	-	-	-	-	(1,975,517.00)
4,004,475.65	-	167,734.44	-	1,497,802.91	-	87,650.24	-	330,597.23	(546,827.14)	1,383,122.90	92,508.58	37,374,922.82

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